

INTISARI

ANALISIS KONTRIBUSI PENERIMAAN PAJAK DAERAH DENGAN ANALISIS RASIO DALAM MENINGKATKAN PENDAPATAN ASLI DAERAH KABUPATEN BANTUL (TAHUN 2013-2017)

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Penelitian ini bertujuan untuk mengetahui dan menganalisis kontribusi pajak daerah terhadap PAD dan pertumbuhan pajak daerah selama 2013-2017. Lokasi penelitian ini dilakukan pada Badan Keuangan dan Aset Daerah Kabupaten Bantul. Jenis penelitian ini adalah deskriptif kualitatif. Teknik analisis data menggunakan analisis rasio.

Hasil penelitian menunjukkan bahwa kontribusi untuk masing-masing pos pajak daerah terhadap PAD Kabupaten Bantul berkisar antara 1% sampai 20% terhadap PAD. Pajak Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) 14.39%. Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB P2) 7.73%. Pajak Penerangan Jalan 7.33%. Pajak Restoran 1.53%. Pajak Reklame 0.76%. Pajak Hotel 0.36%. Pajak Mineral bukan Logam dan Batuan 0.22%. Pajak Hiburan 0.17%. Pajak Air Tanah 0.08%. Pajak Parkir 0.03%. Pajak Sarang Burung Walet 0.00058%. Rata-rata pertumbuhan pajak daerah di Kabupaten Bantul antara tahun 2013-2017 sebesar 18.75%. Sedangkan rata rata pertumbuhan PAD tahun 2013 – 2017 sebesar 18.35%.

Kata kunci: Analisis, Kontribusi, Pajak Daerah, PAD

ABSTRACT

THE ANALYSIS OF LOCAL TAX REVENUE CONTRIBUTION TO RATIO ANALYSIS IN INCREASING THE LOCALLY-GENERATED INCOME OF BANTUL DISCTRICT (YEARS 2013-2017)

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This study aims to find out and analyze the contribution of local taxes to locally-generated income and regional tax growth in 2013-2017. The research was carried out at the department of finance and regional assets of Bantul district. This is a qualitative descriptive research with ratio analysis as the data analysis technique.

The results of the research show that the contribution for each local tax post to the locally-generated income of Bantul district ranged from 1% to 20%. The customs tax on land and building rights (BPHTB) was 14.39%. The rural and urban property tax (PBB P2) was 7.73%. The street lighting tax was 7.33%. The restaurant tax was 1.53%. The advertisement tax was 0.76%. The hotel tax was 0.36%. The tax on non-metallic minerals and rocks was 0.22%. The entertainment tax was 0.17%. The groundwater tax was 0.08%. The parking tax was 0.03%. The tax on swallow nest was 0.00058%. The average regional tax growth of Bantul district in 2013-2017 was 18.75%. Meanwhile, the average growth of locally-generated income of Bantul district in 2013-2017 was 18.35%.

Key words: *Analysis, contribution, local tax, locally-generated income*